<u>**Amendments to the Specification**</u>:

**Please replace the paragraph beginning on page 13, line 14, with the following rewritten paragraph:**

When the document is decomposed into partial structures, ~~an~~ a linking element at the top of the lower partial structure is included in the upper partial structure. In the example shown in FIGS. 2A and 2B, the element having SNo of 3 or 8 extends over plural partial structures. In such a case, a dummy element is added to the upper partial structure. In this example, to the partial structure having GID of 0, there are virtually added the element having SNo of 13 in place of the element having SNo of 3, and the element having SNo of 14 in place of the element having SNo of 8. The added dummy element is called a mount point.